

Appl. No. 09/736,345
Amdt. Dated Jan 30, 2006
Reply to Office Action of Nov. 29, 2005

AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claims 1-11. (Canceled)

Claim 12. (Previously Presented) A computer implemented method for building financial statements, the method comprising:

receiving an electronic file of accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction for said amount;

computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit;

grouping the accounts into one or more financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account sequence;

computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;

grouping the financial statement items into one or more totals, wherein each total is based on preceding financial statement item balances; and

providing a financial statement that includes each financial statement item and its respective balance.

Claim 13. (Previously Presented) The method of claim 12 further comprising:

providing, from a display of the financial statement, a first level of detail for a user selected financial statement item on said display, the first level of detail including any accounts and respective account balances grouped into that financial statement item.

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- Claim 14. (Previously Presented) The method of claim 13 wherein each account is assigned an accounting direction, and said account balance is provided in parentheses if its direction is opposite the assigned accounting direction of that account.
- Claim 15. (Previously Presented) The method of claim 13 further comprising:
providing, from said accounts and respective account balances grouped into the user selected financial statement item on the display, a second level of detail for a user selected account on said display included in the selected financial statement item, the second level of detail including said account balance and transactions associated with the account balance.
- Claim 16. (Previously presented) The method of claim 15 wherein providing the second level of detail includes providing for at least one of form feeds and headers as required.
- Claim 17. (Previously Presented) The method of claim 15 further comprising:
providing, from said account balance and transactions associated with the account balance, a third level of detail for a user selected transaction included in the selected account on said display, the third level of detail including at least one debited account and a corresponding credited account associated with the selected transaction.
- Claim 18. (Previously presented) The method of claim 12 wherein each financial statement item is assigned an accounting direction, and a financial statement item balance is provided in parentheses if its direction is opposite the assigned accounting direction of that financial statement item.
- Claim 19. (Previously presented) The method of claim 18 wherein the assigned accounting direction of a financial statement item is based on a direction

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associated with a first grouped account of the financial statement item.

Claim 20. (Previously Presented) The method of claim 12 wherein receiving accounting data further comprises at least one of:
reading trial balance data stored on a computer readable medium; and
reading transactions stored on a computer readable medium.

Claim 21. (Previously presented) The method of claim 12 wherein the method is integrated into accounting software.

Claim 22. (Previously presented) The method of claim 12 wherein the method is integrated into at least one of word processor software, spreadsheet software, and editing software.

Claim 23. (Previously Presented) The method of claim 12 wherein providing a financial statement includes displaying at least one level of detail associated with any financial statement item balance to a user, wherein said displaying uses sub-lists of pointers.

Claim 24. (Previously Presented) The method of claim 12 further comprising:
dynamically allocating central memory spaces for a plurality of doubly linked data structures for storing elements of the accounting data, wherein the allocating is performed for each data structure element and returning an individual central memory address called a pointer, the data structure being doubly linked by the storage of the pointer of a next element and the pointer of a previous element in the data structure element.

Claim 25. (Previously Presented) The method of claim 12 further comprising:
dynamically allocating central memory spaces for a trial balance data structure for storing the accounts of the accounting data, and linking trial balance data structure elements with a doubly linked list of pointers thereby allowing sub-lists of pointers to group the accounts into financial statement items; and

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dynamically allocating central memory spaces for a financial statement data structure for storing the financial statement items, and linking financial statement data structure elements with a doubly linked list of pointers thereby allowing sub-lists of pointers to group financial statement items into totals.

Claim 26. (Previously Presented) The method of claim 25 wherein dynamically allocating central memory spaces for the trial balance data structure further includes storing trial balance data into trial balance data structure elements, each of said trial balance data structure elements including a LINKTRANS field, storing a corresponding LINK vector element sequential number, each element of the LINK vector being a central memory address of the trial balance data structure elements.

Claim 27. (Previously Presented) The method of claim 25 wherein dynamically allocating central memory spaces for the financial statement data structure further includes storing financial statement data structure elements, the financial statement data structure elements including a LINE type field for each element of the financial statement, each LINE type field specifying a type attributed to the corresponding financial statement data structure elements.

Claim 28. (Previously Presented) The method of claim 27 wherein the type that can be specified in the LINE type field include two types of balances provided in the financial statement, namely a financial statement item type and a total type.

Claim 29. (Previously Presented) The method of claim 12 wherein grouping the accounts into one or more financial statement items includes using doubly linked sub-lists of trial balance data structure element pointers, the pointer of a first element of each of these lists of pointers being stored in a financial statement data structure.

Claim 30. (Previously Presented) The method of claim 12 wherein grouping the financial statement items into one or more totals includes using doubly linked sub-lists of financial statement data structure element pointers, a pointer of a first element of each

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of these lists of pointers being stored in a financial statement data structure.

- Claim 31. (Previously Presented) The method of claim 25 further comprising:
maintaining a direction field in the trial balance data structure for each account, the
direction field specifying an accounting direction thereby enabling a user to
identify a transaction amount's effect on the corresponding account balance.
- Claim 32. (Previously presented) The method of claim 12 further comprising:
generating a report including form feeds and headers as required for each page of the
report.
- Claim 33. (Previously Presented) The method of claim 12 further comprising:
dynamically allocating central memory spaces for a doubly linked transaction data
structure for storing transactions associated with the accounts, and linking the
transactions to their respective accounts.
- Claim 34. (Currently Amended) The method of claim 33 wherein dynamically allocating
central memory spaces for the doubly linked transaction data structure further
includes storing transactions into ~~the doubly-linked~~ transaction data structure
elements, ~~the doubly-linked~~ each of said transaction data structure elements including
a LINKCHART field, storing an associated LINK vector element sequential number,
each element of the LINK vector element being a central memory address of [[a]] the
trial balance data structure elements.
- Claim 35. (Previously presented) The method of claim 34 wherein an accounting
direction for each transaction amount is specified in a corresponding JOURNAL field
included in the transaction data structure.
- Claim 36. (Previously Presented) The method of claim 34 wherein storing transactions
into the doubly linked transaction data structure further includes dynamically
allocating central memory spaces for displayline data structure elements, each of said

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displayline data structure elements associated with a corresponding transaction data structure element.

Claim 37. (Previously Presented) The method of claim 36 further comprising:
generating an account balance detail report using a doubly linked list of displayline data structure element pointers, thereby allowing sorted presentation of the transactions included in an the account balance detail report.

Claim 38. (Previously Presented) The method of claim 34 wherein storing transactions into the doubly linked transaction data structure further includes linking each element of the transaction data structure to a corresponding element of the trial balance data structure with a doubly linked sub-list of displayline data structure element pointers, a pointer of the first element of this list being stored in a trial balance data structure element.

Claim 39. (Previously Presented) A computer implemented method for building financial statements, the method comprising:
receiving an electronic file of accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction of said amount;
computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and one credit;
grouping the accounts into one or more financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account sequence;
computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;
storing the financial statement items into a financial statement data structure, the financial statement data structure including a LINE type field for each line of

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a financial statement, each LINE type field specifying a type attributed to the corresponding financial statement line, with the types including a financial statement item type to designate financial statement items and a total type to designate financial statement items grouped into a total; and
providing the financial statement that includes each financial statement item and its respective balance.

Claim 40. (Previously Presented) A computer implemented method for building financial statements, the method comprising:

receiving an electronic file of accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction of said amount;
computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and one credit;
dynamically allocating central memory spaces for a trial balance data structure for storing the accounts of the accounting data, and linking trial balance data structure elements of the trial balance data structure with a doubly linked list of pointers thereby allowing sub-lists of pointers to group the accounts into financial statement items, wherein each account is associated with only one financial statement item within any one financial statement;
computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;
dynamically allocating central memory spaces for a financial statement data structure for storing the financial statement items, and linking financial statement data structure elements of the financial statement data structure with a doubly linked list of pointers thereby allowing sub-lists of pointers to group financial statement items into totals; and
providing a financial statement that includes each financial statement item and its respective balance.

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- Claim 41. (Currently Amended) The method of claim 40 wherein dynamically allocating central memory spaces for the trial balance data structure elements further includes storing trial balance data into the trial balance data structure elements, each of said the trial balance data structure elements including a LINKTRANS field ~~for each~~ ~~account~~, storing a corresponding LINK vector element sequential number, each element of the LINK vector being a central memory address of the trial balance data structure elements.
- Claim 42. (Previously Presented) The method of claim 40 wherein dynamically allocating central memory spaces for the financial statement data structure elements further includes storing financial statement items into the financial statement data structure elements, the financial statement data structure elements including a LINE type field for each line of the financial statement, each LINE type field specifying a type attributed to the corresponding financial statement line, the types including a financial statement item type and a total type.
- Claim 43. (Previously Presented) The method of claim 40 further comprising:
dynamically allocating central memory spaces for a doubly linked transaction data structure for storing transactions associated with the accounts, and linking the transactions to their respective accounts.
- Claim 44. (Previously Presented) The method of claim 43 further comprising:
optimizing allocation of central memory spaces for storing transactions included in the accounting data by storing a debited account and a corresponding credited account in a single element of the transaction data structure, as well as in an associated element of a displayline data structure element, thereby reducing the number of central memory spaces that must be allocated for storing transactions.
- Claim 45. (Previously presented) The method of claim 44 further comprising:
maintaining a direction field in the trial balance data structure for each account, the

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direction field specifying which accounts have been identified as control accounts during the optimizing.

Claim 46. (Previously Presented) The method of claim 44 further comprising:
computing a theoretical account balance during transaction checking processes; and
displaying the theoretical account balance throughout the transaction checking processes, thereby eliminating a need to print reconciliation reports during these transaction checking processes to establish whether said account balance has been reconciled successfully.

Claim 47. (Currently Amended) The method of claim 44 wherein dynamically allocating central memory spaces for the doubly linked transaction data structure further includes storing transactions into ~~the doubly linked transaction data structure~~ elements, each of said transaction data structure ~~element~~ elements including a LINKBANK field, storing ~~the an~~ associated LINK vector element sequential number, each element of the LINK vector being ~~the a~~ central memory address of the trial balance data structure elements.

Claim 48. (Previously Presented) A method for organizing accounting data in data structures used for building financial statements, the method comprising:
receiving accounting data in an electronic file, the accounting data including a plurality of accounts, wherein each account has an amount and an accounting direction of said amount,
dynamically allocating central memory spaces for a trial balance data structure for storing accounts included in the accounting data, and linking trial balance data structure elements with a doubly linked list of pointers thereby allowing sub-lists of pointers to group the accounts into financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and has a computed account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit;

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dynamically allocating central memory spaces for a financial statement data structure for storing the financial statement items, and linking financial statement data structure elements with a doubly linked list of pointers thereby allowing sub-lists of pointers to group financial statement items into totals; and storing financial statement items into the financial statement data structure, the financial statement data structure including a LINE type field for each line of a financial statement, each LINE type field specifying a type attributed to the corresponding financial statement line, the types including a financial statement item type and a total type.

Claim 49. (Currently Amended) The method of claim 48 wherein dynamically allocating central memory spaces for the trial balance data structure further includes storing trial balance data into the trial balance data structure elements, each of said trial balance data structure elements including a LINKTRANS field, storing the a corresponding LINK vector element sequential number, each element of the LINK vector being the a central memory address of the trial balance data structure elements.

Claim 50. (Previously Presented) The method of claim 48 further comprising: dynamically allocating central memory spaces for a doubly linked transaction data structure for storing transactions associated with the accounts, and linking the transactions to their respective accounts.

Claim 51. (Currently Amended) The method of claim 50 wherein dynamically allocating central memory spaces for the doubly linked transaction data structure further includes storing transactions into ~~the doubly-linked~~ transaction data structure elements, each of said transaction data structure element elements including a LINKCHART field, storing the an associated LINK vector element sequential number, each element of the LINK vector being the a central memory address of the trial balance data structure elements.

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Claim 52. (Previously Presented) A computer readable medium encoded with software, that when executed by a processor, causes the processor to carry out a process for building financial statements, the process comprising:

- receiving accounting data in an electronic file having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction of said amount;
- computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one
- grouping the accounts into one or more financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account sequence;
- computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;
- grouping the financial statement items into one or more totals, wherein each total is based on preceding financial statement item balances; and
- providing a financial statement that includes each financial statement item and its respective balance.

Claim 53. (Previously Presented) A computer readable medium encoded with software, that when executed by a processor, causes the processor to carry out a process for building financial statements, the process comprising:

- receiving accounting data from an electric file having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction of said amount;
- computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit;
- grouping the accounts into one or more financial statement items, wherein each account is associated with only one financial statement item within any one

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financial statement and wherein said grouping is regardless of an account sequence;
computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;
storing the financial statement items into a financial statement data structure, the financial statement data structure including a LINE type field for each line of a financial statement, each LINE type field specifying a type attributed to the corresponding financial statement line, with the types including a financial statement item type to designate financial statement items and a total type to designate financial statement items grouped into a total; and
providing the financial statement that includes each financial statement item and its respective balance.

Claim 54. (Previously Presented) A computer readable medium encoded with software, that when executed by a processor, causes the processor to carry out a process for building financial statements, the process comprising:

receiving an electronic file of accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction of said amount;
computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit;
dynamically allocating central memory spaces for a trial balance data structure for storing the accounts of the accounting data, and linking elements of the trial balance data structure with a doubly linked list of pointers thereby allowing sub-lists of pointers to group the accounts into financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account sequence;
computing a financial statement item balance for each financial statement item based

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on the associated accounts and their respective account balances;
dynamically allocating central memory spaces for a financial statement data structure
for storing the financial statement items, and linking elements of the financial
statement data structure with a doubly linked list of pointers thereby allowing
sub-lists of pointers to group financial statement items into totals; and
providing a financial statement that includes each financial statement item and its
respective balance.

Claim 55. (Previously Presented) A computer readable medium encoded with software,
that when executed by a processor, causes the processor to carry out a process for organizing
accounting data in data structures used for building financial statements, the process
comprising:

receiving an electronic file of accounting data, the accounting data including a
plurality of accounts, wherein each account has an amount and an accounting
direction of said amount;

dynamically allocating central memory spaces for a trial balance data structure for
storing accounts included in the accounting data, and linking elements of the
trial balance data structure with a doubly linked list of pointers thereby
allowing sub-lists of pointers to group the accounts into financial statement
items, wherein each account is associated with only one financial statement
item within any one financial statement and has a computed account balance
resulting from one or more transactions, and each transaction is associated
with more than one account and combines at least one debit and at least one
credit;

dynamically allocating central memory spaces for a financial statement data structure
for storing the financial statement items, and linking elements of the financial
statement data structure with a doubly linked list of pointers thereby allowing
sub-lists of pointers to group financial statement items into totals; and
storing financial statement items into the financial statement data structure, the
financial statement data structure including a LINE type field for each line of
a financial statement, each LINE type field specifying a type attributed to the

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corresponding financial statement line, the types including a financial statement item type and a total type.